3013 (02-09-04)

ANNUAL REPORT

OF

Name: SHEBOYGAN FALLS UTILITY

Principal Office: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOEL J TAUSCHEK of
(Person responsible for accounts)

SHEBOYGAN FALLS UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/30/2001 (Date)

DIRECTOR OF CITY SERVICES
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHEBOYGAN FALLS UTILITY
Utility Address: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085
When was utility organized? 1/1/1916
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL J TAUSCHEK
Title: DIRECTOR OF CITY SERVICES
Office Address:
375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900
Fax Number: (920) 467 - 2847
E-mail Address: falls@powercom.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR GREG A PETERSON CPA
Title: CERTIFIED PUBLIC ACCOUNTANT
Office Address: WEBER, CORSON & ASSOCIATES SC
2203 S MEMORIAL PL
P.O. BOX 1002
SHEBOYGAN, WI 53082-1002
Telephone: (920) 457 - 3641 EXT 224
Fax Number: (920) 457 - 8148
E-mail Address: greg@webercorson.com

President, chairman, or head of utility commission/board or committee:

Name: NONE
Title:
Office Address:

Telephone:
Fax Number:
E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR PAUL D CORSON CPA
Title: CERTIFIED PUBLIC ACCOUNTANT
Office Address: WEBER, CORSON & ASSOCIATES SC
2203 S MEMORIAL PL
P.O. BOX 1002
SHEBOYGAN, WI 53082-1002
Telephone: (920) 457 - 3641 EXT 223
Fax Number: (920) 457 - 8148
E-mail Address: paul@webercorson.com
Date of most recent audit report: 3/27/2001
Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR JOEL J TAUSCHEK
Title: DIRECTOR OF CITY SERVICES
Office Address:
375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900
Fax Number: (920) 467 - 2847
E-mail Address: falls@powercom.net

Name of utility commission/committee:

Names of members of utility commission/committee:
MR DAVID SPECHT, MAYOR

Is sewer service rendered by the utility? NO
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO
Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: ALLIANT ENERGY
222 W WASHINGTON AVE
P.O. BOX 192
MADISON, WI 53701-0192
Contact Person: JOHN WILSON
Title: ACCOUNT MANAGER
Telephone: (920) 459 - 6354
Fax Number: (920) 459 - 6390
E-mail Address: johnwilson@alliant-energy.com

Contract/Agreement beginning-ending dates: 1/1/2000 12/31/2000

Provide a brief description of the nature of Contract Operations being provided:

Alliant furnishes the required labor, tools, equipment, material, parts, transportation and supervision necessary to perform substation inspections, infrared thermography, and equipment maintenance.

Firm Name: WISCONSIN PUBLIC SERVICE CORP
700 N ADAMS ST
GREEN BAY, WI 54301

Contact Person: AL HERMAN
Title: ACCOUNT MANAGER
Telephone: (920) 433 - 1613
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2000 12/31/2000

Provide a brief description of the nature of Contract Operations being provided:

Meter Reading Services - Reading electric and water meters. Billing Services - Calculates, prints and mails bills.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,873,426	9,076,445	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,784,494	8,016,959	2
Depreciation Expense (403)	464,861	460,332	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	274,612	264,530	5
Total Operating Expenses	**9,523,967**	**8,741,821**	
Net Operating Income	**349,459**	**334,624**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**349,459**	**334,624**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(55)	309	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	83,151	72,061	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	**83,096**	**72,370**	
Total Income	**432,555**	**406,994**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	**0**	**0**	
Income Before Interest Charges	**432,555**	**406,994**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,758	2,758	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	34,688	43,382	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	**37,446**	**46,140**	
Net Income	**395,109**	**360,854**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,591,652	8,230,798	20
Balance Transferred from Income (433)	395,109	360,854	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	**8,986,761**	**8,591,652**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	83,151	5
Total (Acct. 419):	**83,151**	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	**0**	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	**0**	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	**0**	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	268	4,351			**4,619**	**1**
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		85			**85**	**2**
Payroll	78	1,219			**1,297**	**3**
Materials	42	3,250			**3,292**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
NONE					**0**	**6**
Total costs and expenses	**120**	**4,554**	**0**	**0**	**4,674**	
Net income (or loss)	**148**	**(203)**	**0**	**0**	**(55)**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	818,829	9,054,597	0	0	**9,873,426**	**1**
Less: interdepartmental sales	0	26,219	0	0	**26,219**	**2**
Less: interdepartmental rents	0	0		0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		2,885			**2,885**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**818,829**	**9,025,493**	**0**	**0**	**9,844,322**	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	55,483	5,008	**60,491**	**1**
Electric operating expenses	202,502	18,468	**220,970**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses			**0**	**5**
Merchandising and jobbing	1,298		**1,298**	**6**
Other nonutility expenses			**0**	**7**
Water utility plant accounts			**0**	**8**
Electric utility plant accounts	62,830	7,827	**70,657**	**9**
Gas utility plant accounts			**0**	**10**
Heating utility plant accounts			**0**	**11**
Sewer utility plant accounts			**0**	**12**
Accum. prov. for depreciation of water plant			**0**	**13**
Accum. prov. for depreciation of electric plant			**0**	**14**
Accum. prov. for depreciation of gas plant			**0**	**15**
Accum. prov. for depreciation of heating plant			**0**	**16**
Accum. prov. for depreciation of sewer plant			**0**	**17**
Clearing accounts	31,303	(31,303)	**0**	**18**
All other accounts			**0**	**19**
Total Payroll	**353,416**	**0**	**353,416**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	18,614,190	17,838,611	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,504,184	6,045,650	2
Net Utility Plant	**12,110,006**	**11,792,961**	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	**12,110,006**	**11,792,961**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	43,500	43,500	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	**43,500**	**43,500**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	87,558	465,442	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	2,057,790	1,401,714	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,049,600	1,068,654	15
Other Accounts Receivable (143)	97,804	100,678	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	55,924	17,396	18
Materials and Supplies (151-163)	340,114	292,244	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	**3,688,790**	**3,346,128**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,546	19,304	24
Other Deferred Debits (182-186)	28,985	56,969	25
Total Deferred Debits	**45,531**	**76,273**	
Total Assets and Other Debits	**15,887,827**	**15,258,862**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,566,941	1,469,351	**26**
Appropriated Earned Surplus (215)			**27**
Unappropriated Earned Surplus (216)	8,986,761	8,591,652	**28**
Total Proprietary Capital	**10,553,702**	**10,061,003**	
LONG-TERM DEBT			
Bonds (221-222)	0	0	**29**
Advances from Municipality (223)	685,000	850,000	**30**
Other Long-Term Debt (224)	0	0	**31**
Total Long-Term Debt	**685,000**	**850,000**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**32**
Accounts Payable (232)	733,292	673,344	**33**
Payables to Municipality (233)	195,423	191,563	**34**
Customer Deposits (235)	2,993	2,993	**35**
Taxes Accrued (236)	242,693	232,125	**36**
Interest Accrued (237)	9,092	9,159	**37**
Matured Long-Term Debt (239)			**38**
Matured Interest (240)			**39**
Tax Collections Payable (241)			**40**
Miscellaneous Current and Accrued Liabilities (242)	87,820	76,820	**41**
Total Current and Accrued Liabilities	**1,271,313**	**1,186,004**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**42**
Customer Advances for Construction (252)	9,620	19,540	**43**
Other Deferred Credits (253)	11,393	0	**44**
Total Deferred Credits	**21,013**	**19,540**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**45**
Injuries and Damages Reserve (262)			**46**
Pensions and Benefits Reserve (263)			**47**
Miscellaneous Operating Reserves (265)			**48**
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,356,799	3,142,315	**49**
Total Liabilities and Other Credits	**15,887,827**	**15,258,862**	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,483,738	0	0	11,082,286	**1**
Utility Plant Purchased or Sold (102)					**2**
Utility Plant in Process of Reclassification (103)					**3**
Utility Plant Leased to Others (104)					**4**
Property Held for Future Use (105)					**5**
Completed Construction not Classified (106)					**6**
Construction Work in Progress (107)				48,166	**7**
Total Utility Plant	7,483,738	0	0	11,130,452	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,522,048	0	0	4,982,136	**8**
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					**9**
Accumulated Provision for Depreciation of Property Held for Future Use (113)					**10**
Accumulated Provision for Amortization of Utility Plant in Service (114)					**11**
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					**12**
Accumulated Provision for Amortization of Property Held for Future Use (116)					**13**
Total Accumulated Provision	1,522,048	0	0	4,982,136	
Net Utility Plant	5,961,690	0	0	6,148,316	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,411,607	4,634,043			**6,045,650**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	122,629	342,232			**464,861**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,274				**6,274**	6
Accruals charged other						7
accounts (specify):						8
CHARGED TO CLEARING	5,136	42,348			**47,484**	9
Salvage	0	6,108			**6,108**	10
Other credits (specify):						11
					0	12
Total credits	**134,039**	**390,688**	**0**	**0**	**524,727**	13
Debits during year						14
Book cost of plant retired	23,598	34,041			**57,639**	15
Cost of removal	0	8,554			**8,554**	16
Other debits (specify):						17
					0	18
Total debits	**23,598**	**42,595**	**0**	**0**	**66,193**	19
Balance End of Year	**1,522,048**	**4,982,136**	**0**	**0**	**6,504,184**	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
Other (specify):					
	0			**0**	**2**
Total Nonutility Property (121)	**0**	**0**	**0**	**0**	
Less accum. prov. depr. & amort. (122)	0			**0**	**3**
Net Nonutility Property	**0**	**0**	**0**	**0**	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					**0**	0	**1**
Fuel stock expenses (152)					**0**	0	**2**
Plant mat. & oper. sup. (154)			310,997		**310,997**	268,479	**3**
Total Electric Utility					**310,997**	**268,479**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**310,997**	**268,479**	**1**
Water utility (154)	29,117	23,765	**2**
Sewer utility (154)		0	**3**
Heating utility (154)		0	**4**
Gas utility (154)		0	**5**
Merchandise (155)		0	**6**
Other materials & supplies (156)		0	**7**
Stores expense (163)		0	**8**
Total Materials and Supplies	**340,114**	**292,244**	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
1996 ADVANCE	2,758	428	16,546	**1**
Total			**16,546**	
Unamortized premium on debt (251)				
NONE	0	0	0	**2**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,469,351	1
Changes during year (explain):		
HWY 28 UTILITY CROSSING	97,590	2
Balance end of year	**1,566,941**	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	**1**
Net amount of bonds outstanding December 31:				**0**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
SUBSTATION ADVANCE	04/01/1996	04/01/2006	4.75%	620,000	**1**
G O BOND - 1992	01/01/1992	01/01/2002	5.38%	65,000	**2**
Total for Account 223				**685,000**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	232,125	1
Accruals:		
Charged water department expense	95,933	2
Charged electric department expense	178,679	3
Charged sewer department expense	2,316	4
Other (explain):		
CHARGED TO CLEARING	2,496	5
FICA TAX CAPITALIZED	5,264	6
Total Accruals and other credits	**284,688**	
Taxes paid during year:		
County, state and local taxes	230,062	7
Social Security taxes	27,005	8
PSC Remainder Assessment	11,250	9
Other (explain):		
GROSS RECEIPTS TAX	5,803	10
Total payments and other debits	**274,120**	
Balance end of year	**242,693**	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			**0**	**1**
Subtotal	**0**	**0**	**0**	**0**	
Advances from Municipality (223)					
1992 G O DEBT	0	3,498	1,750	**1,748**	**2**
1996 SUBSTATION ADVANCE	9,159	31,190	33,005	**7,344**	**3**
Subtotal	**9,159**	**34,688**	**34,755**	**9,092**	
Other Long-Term Debt (224)					
NONE	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Total	**9,159**	**34,688**	**34,755**	**9,092**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	2,201,996	940,319	0	0	0	**3,142,315**	1
Add credits during year:							
For Services	18,706	71,961				**90,667**	2
For Mains	110,152					**110,152**	3
Other (specify):							
HYDRANTS	13,665					**13,665**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**2,344,519**	**1,012,280**	**0**	**0**	**0**	**3,356,799**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						**0**	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
COST SHARING AGREEMENT REAC, INC	43,500	1
Total (Acct. 123):	**43,500**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	**0**	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	**0**	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	**0**	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	**0**	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	**0**	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	126,665	9
Electric	922,935	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	**1,049,600**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	59,172	13
Merchandising, jobbing and contract work	29,701	14
Other (specify):		
JOINT POLE USE RENT	8,878	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS WATER RECEIVABLES	53	16
Total (Acct. 143):	**97,804**	
Receivables from Municipality (145):		
DELINQUENT UTILITY CHARGES ON TAX ROLL	36,479	17
JOINT OPERATING COSTS	17,108	18
MISCELLANEOUS	2,337	19
Total (Acct. 145):	**55,924**	
Prepayments (165):		
NONE		20
Total (Acct. 165):	**0**	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	**0**	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	**0**	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	**0**	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	**0**	
Miscellaneous Deferred Debits (186):		
PAINTING OF WATER TOWER - DEFERRED	28,985	25
Total (Acct. 186):	**28,985**	
Payables to Municipality (233):		
DECEMBER WAGES, BENEFITS, AND OTHER EXPENSES	116,891	26
BILLINGS DUE SEWER DEPARTMENT	78,532	27
Total (Acct. 233):	**195,423**	
Other Deferred Credits (253):		
PUBLIC BENEFITS PROGRAM	11,393	28
Total (Acct. 253):	**11,393**	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,228,236	10,947,570	0	0	**18,175,806**	**1**
Materials and Supplies	26,441	289,738	0	0	**316,179**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation	1,466,827	4,808,089	0	0	**6,274,916**	**4**
Customer Advances for Construction		14,580			**14,580**	**5**
Contributions in Aid of Construction	2,273,257	976,299	0	0	**3,249,556**	**6**
Other (specify):						
NONE					**0**	**7**
Average Net Rate Base	**3,514,593**	**5,438,340**	**0**	**0**	**8,952,933**	
Net Operating Income	24,698	324,761	0	0	**349,459**	**8**
Net Operating Income as a percent of Average Net Rate Base	**0.70%**	**5.97%**	**N/A**	**N/A**	**3.90%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,518,146	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,789,206	3
Other (Specify):		4
Total Average Proprietary Capital	**10,307,352**	
Net Income		
Net Income	395,109	5
Percent Return on Proprietary Capital	**3.83%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-13)

Capital paid in by Municipality (Acct 200) - The city annexed land for a golf course and future subdivisions on the South side of Hwy 28. We had to bring utility service underground across Hwy 28. The City of Sheboygar Falls paid for a portion of the construction and engineering costs.

Balance Sheet End-of-Year Account Balances (Page F-19)

Per PSC authorization in 1992, we are amortizing the cost of painting the water tower over 10 years.

Identification and Ownership - Contacts (Page iv)

December 20, 2001

Mr. Joel J. Tauschek, Director of City Services
Sheboygan Falls Utilities
375 Buffalo Street
Sheboygan Falls, WI 53085-1321

2000 Analytical Review DWCCA-5380-ELE

Dear Mr. Tauschek:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

On page W-19, there are two 6-inch meters classified as "industrial." These meters are to be tested annually if in use. Please make every effort tc test these meters annually, or footnote the schedule and explain why they are not tested.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or via e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\5380.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	811,796	1
Total Sales of Water	**811,796**	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	2,250	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,783	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	**7,033**	
Total Operating Revenues	**818,829**	
Operation and Maintenenance Expenses		
Source of Supply Expense (600-617)	294,414	8
Pumping Expenses (620-633)	50,278	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	148,616	11
Customer Accounts Expenses (901-905)	26,233	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	56,028	14
Total Operation and Maintenenance Expenses	**575,569**	
Other Operating Expenses		
Depreciation Expense (403)	122,629	15
Amortization Expense (404-407)		16
Taxes (408)	95,933	17
Total Other Operating Expenses	**218,562**	
Total Operating Expenses	**794,131**	
NET OPERATING INCOME	**24,698**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	2,521	137,651	234,224	4
Commercial	181	23,757	35,185	5
Industrial	50	387,494	286,326	6
Total Metered Sales to General Customers (461)	**2,752**	**548,902**	**555,735**	
Private Fire Protection Service (462)	30		16,422	7
Public Fire Protection Service (463)	2,745		231,191	8
Other Sales to Public Authorities (464)	16	4,502	8,448	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**5,543**	**553,404**	**811,796**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	231,191	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**231,191**	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**0**	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	**0**	
Rents from Water Property (472):		
RENT FOR CELL PHONE ANTENA ON WATER TOWER	2,250	8
Total Rents from Water Property (472)	**2,250**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,262	10
Other (specify):		
MISCELLANEOUS	521	11
Total Other Water Revenues (474)	**4,783**	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	294,414	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	**294,414**	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	33,134	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)		17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	17,144	25
Total Pumping Expenses	**50,278**	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)		27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	**0**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	161	35
Transmission and Distribution Lines Expenses (662)	18,345	36
Meter Expenses (663)	17,535	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	6,821	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	1,406	42
Maintenance of Distribution Reservoirs and Standpipes (672)	35,684	43
Maintenance of Transmission and Distribution Mains (673)	51,456	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	7,664	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	9,544	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	**148,616**	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	9,397	51
Customer Records and Collection Expenses (903)	16,836	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	**26,233**	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,419	56
Office Supplies and Expenses (921)	5,457	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,639	59
Property Insurance (924)	5,474	60
Injuries and Damages (925)	11,560	61
Employee Pensions and Benefits (926)	16,506	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	544	65
Rents (931)		66
Maintenance of General Plant (932)	1,429	67
Total Administrative and General Expenses	**56,028**	
Total Operation and Maintenance Expenses	**575,569**	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		91,049	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	1,789	2
Net property tax equivalent		**89,260**	
Social Security	50% OF FICA TAX ON METER READING/RECORDS	6,224	3
PSC Remainder Assessment		1,013	4
Other (specify): CHARGED TO CLEARING		(564)	5
Total tax expense		**95,933**	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209140				3
County tax rate	mills		6.645177				4
Local tax rate	mills		4.776921				5
School tax rate	mills		9.804823				6
Voc. school tax rate	mills		1.750468				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**23.186529**				10
Less: state credit	mills		1.422879				11
Net tax rate	mills		**21.763650**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**4.776921**				14
Combined School Tax Rate	mills		**11.555291**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**16.332212**				17
Total Tax Rate	mills		**23.186529**				18
Ratio of Local and School Tax to Total	dec.		**0.704384**				19
Total tax net of state credit	mills		**21.763650**				20
Net Local and School Tax Rate	mills		**15.329959**				21
Utility Plant, Jan. 1	$	**6,972,734**	6,972,734				22
Materials & Supplies	$	**23,765**	23,765				23
Subtotal	$	**6,996,499**	**6,996,499**				24
Less: Plant Outside Limits	$	**787,333**	787,333				25
Taxable Assets	$	**6,209,166**	**6,209,166**				26
Assessment Ratio	dec.		0.956530				27
Assessed Value	$	**5,939,254**	**5,939,254**				28
Net Local & School Rate	mills		**15.329959**				29
Tax Equiv. Computed for Current Year	$	**91,049**	**91,049**				30
Tax Equivalent per 1994 PSC Report	$	83,559					31
Any lower tax equivalent as authorized by municipality (see note 6)	$						32 33
Tax equiv. for current year (see note 6)	$	**91,049**					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**0**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	1,700		12
Structures and Improvements (321)	99,293		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	591,940		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,529		20
Total Pumping Plant	**697,462**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	**0**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	24,348		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**0**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**0**	
PUMPING PLANT				
Land and Land Rights (320)			**1,700**	**12**
Structures and Improvements (321)			**99,293**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)			**591,940**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**4,529**	**20**
Total Pumping Plant	**0**	**0**	**697,462**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)			**0**	**22**
Water Treatment Equipment (332)			**0**	**23**
Total Water Treatment Plant	**0**	**0**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**24,348**	**24**
Structures and Improvements (341)			**0**	**25**

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,037,264		**26**
Transmission and Distribution Mains (343)	3,972,551	346,243	**27**
Fire Mains (344)	0		**28**
Services (345)	402,633	66,548	**29**
Meters (346)	243,976	20,224	**30**
Hydrants (348)	317,221	25,898	**31**
Other Transmission and Distribution Plant (349)	0		**32**
Total Transmission and Distribution Plant	**5,997,993**	**458,913**	
GENERAL PLANT			
Land and Land Rights (389)	402		**33**
Structures and Improvements (390)	71,009	75,000	**34**
Office Furniture and Equipment (391)	7,324		**35**
Computer Equipment (391.1)	27,318	689	**36**
Transportation Equipment (392)	59,985		**37**
Stores Equipment (393)	343		**38**
Tools, Shop and Garage Equipment (394)	22,511		**39**
Laboratory Equipment (395)	487		**40**
Power Operated Equipment (396)	17,367		**41**
Communication Equipment (397)	8,204		**42**
SCADA Equipment (397.1)	62,183		**43**
Miscellaneous Equipment (398)	146		**44**
Other Tangible Property (399)	0		**45**
Total General Plant	**277,279**	**75,689**	
Total utility plant in service directly assignable	**6,972,734**	**534,602**	
Common Utility Plant Allocated to Water Department	0		**46**
Total utility plant in service	**6,972,734**	**534,602**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**1,037,264**	**26**
Transmission and Distribution Mains (343)	15,823		**4,302,971**	**27**
Fire Mains (344)			**0**	**28**
Services (345)			**469,181**	**29**
Meters (346)	6,240		**257,960**	**30**
Hydrants (348)	1,535		**341,584**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**23,598**	**0**	**6,433,308**	
GENERAL PLANT				
Land and Land Rights (389)			**402**	**33**
Structures and Improvements (390)			**146,009**	**34**
Office Furniture and Equipment (391)			**7,324**	**35**
Computer Equipment (391.1)			**28,007**	**36**
Transportation Equipment (392)			**59,985**	**37**
Stores Equipment (393)			**343**	**38**
Tools, Shop and Garage Equipment (394)			**22,511**	**39**
Laboratory Equipment (395)			**487**	**40**
Power Operated Equipment (396)			**17,367**	**41**
Communication Equipment (397)			**8,204**	**42**
SCADA Equipment (397.1)			**62,183**	**43**
Miscellaneous Equipment (398)			**146**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**352,968**	
Total utility plant in service directly assignable	**23,598**	**0**	**7,483,738**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**23,598**	**0**	**7,483,738**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	**0**		**0**	
PUMPING PLANT				
Structures and Improvements (321)	39,960	2.50%	2,482	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	217,380	4.35%	25,749	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,529	4.00%		15
Total Pumping Plant	**261,869**		**28,231**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	**0**		**0**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	325,694	2.00%	20,745	19
Transmission and Distribution Mains (343)	382,795	0.96%	39,723	20
Fire Mains (344)	0			21
Services (345)	74,381	2.09%	9,110	22
Meters (346)	126,047	5.00%	12,548	23
Hydrants (348)	51,701	1.59%	5,238	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	**960,618**		**87,364**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					**0**	**1**
312					**0**	**2**
313					**0**	**3**
314					**0**	**4**
315					**0**	**5**
316					**0**	**6**
317					**0**	**7**
	0	**0**	**0**	**0**	**0**	
321					**42,442**	**8**
322					**0**	**9**
323					**0**	**10**
324					**0**	**11**
325					**243,129**	**12**
326					**0**	**13**
327					**0**	**14**
328					**4,529**	**15**
	0	**0**	**0**	**0**	**290,100**	
331					**0**	**16**
332					**0**	**17**
	0	**0**	**0**	**0**	**0**	
341					**0**	**18**
342					**346,439**	**19**
343	15,823				**406,695**	**20**
344					**0**	**21**
345					**83,491**	**22**
346	6,240				**132,355**	**23**
348	1,535				**55,404**	**24**
349					**0**	**25**
	23,598	**0**	**0**	**0**	**1,024,384**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	58,888	2.70%	2,930	**26**
Office Furniture and Equipment (391)	7,324	9.09%		**27**
Computer Equipment (391.1)	24,662	25.00%	3,344	**28**
Transportation Equipment (392)	16,688	12.50%	4,134	**29**
Stores Equipment (393)	339	6.67%	4	**30**
Tools, Shop and Garage Equipment (394)	15,572	6.67%	1,502	**31**
Laboratory Equipment (395)	356	5.88%	28	**32**
Power Operated Equipment (396)	13,370	10.00%	103	**33**
Communication Equipment (397)	5,139	9.09%	746	**34**
SCADA Equipment (397.1)	46,636	9.09%	5,653	**35**
Miscellaneous Equipment (398)	146	10.00%		**36**
Other Tangible Property (399)	0			**37**
Total General Plant	**189,120**		**18,444**	
Total accum. prov. directly assignable	**1,411,607**		**134,039**	
Common Utility Plant Allocated to Water Department	0			**38**
Total accum. prov. for depreciation	**1,411,607**		**134,039**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					**61,818**	**26**
391					**7,324**	**27**
391.1					**28,006**	**28**
392					**20,822**	**29**
393					**343**	**30**
394					**17,074**	**31**
395					**384**	**32**
396					**13,473**	**33**
397					**5,885**	**34**
397.1					**52,289**	**35**
398					**146**	**36**
399					**0**	**37**
	0	**0**	**0**	**0**	**207,564**	
	23,598	**0**	**0**	**0**	**1,522,048**	
					0	**38**
	23,598	**0**	**0**	**0**	**1,522,048**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	40,051			**40,051**	1
February	50,949			**50,949**	2
March	28,516			**28,516**	3
April	55,552			**55,552**	4
May	47,792			**47,792**	5
June	50,107			**50,107**	6
July	50,009			**50,009**	7
August	68,163			**68,163**	8
September	70,035			**70,035**	9
October	52,300			**52,300**	10
November	41,364			**41,364**	11
December	37,241			**37,241**	12
Total for year	**592,079**	**0**	**0**	**592,079**	

Less: Measured or estimated water used in main flushing and water treatment during year	1,199	13
Less: Other utility use		14
Other utility use explanation:		15
Water pumped into distribution system	**590,880**	16
Less: Water sold	553,404	17
Losses and unaccounted for	**37,476**	18
Percent unaccounted for to the nearest whole percent (%)	**6%**	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:		20
Maximum gallons pumped by all methods in any one day during reporting year	2,851	21
Date of maximum: 8/8/2000		22
Cause of maximum: Large manufacturing customer usage		23
Minimum gallons pumped by all methods in any one day during reporting year	427	24
Date of minimum: 1/26/2000		25
Total KWH used for pumping for the year	519,440	26
If water is purchased:Vendor Name: SHEBOYGAN WATER UTILITY		27
Point of Delivery: TAYLOR DRIVE PUMP STATION		28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7 WESTERN AVE (1)	#7 WESTERN AVE (2)	#7 WESTERN AVE (3)	1
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN FALLS	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	A/C	A/C	5
Year Installed	1996	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,100	1,100	8
Pump Motor or				9
Standby Engine Mfr	TOSHIBA	TOSHIBA	TOSHIBA	10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WY PP BOOSTER PUMP (1)	WY PP BOOSTER PUMP (2)	TAYLOR BOOSTER (1)	14
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PALO	PALO	A/C	18
Year Installed	1990	1990	1987	19
Type	OTHER	OTHER	CENTRIFUGAL	20
Actual Capacity (gpm)	120	120	1,740	21
Pump Motor or				22
Standby Engine Mfr	BALDOR	BALDOR	U S ELECTRIC	23
Year Installed	1990	1990	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	5	125	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	TAYLOR BOOSTER (2)			1
Location	SHEBOYGAN			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	A/C			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,740			8
Pump Motor or				9
Standby Engine Mfr	U S ELECTRIC			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	125			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #3 (FOREST)	TOWER #4 (WESTERN)	TOWER #5 (MEADOWLARK)	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	R	S	ET	5
Year constructed	1969	1976	1996	6
Primary material (earthen, steel,				7
concrete, other)	STEEL	STEEL	STEEL	8
Elevation difference in feet				9
(See Headnote 3.)	83	101	105	10
Total capacity in gallons	2,000,000	2,000,000	200,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)				14
				15
Points of application				16
(wellhouse, central facilities,				17
booster station, other)				
Filters, type (gravity, pressure,				18
other, none)				19
				20
Rated capacity of filter plant				21
(m.g.d.) (note: 1,200,000 gal/day				22
= 1.2 m.g.d.)				
Is a corrosion control chemical				23
used (yes, no)?				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	148	0	0	0	**148**	1
M	D	2.000	167	0	0	0	**167**	2
M	D	3.000	480	0	480	0	**0**	3
M	D	4.000	1,068	0	695	0	**373**	4
P	D	4.000	21	0	0	0	**21**	5
M	D	6.000	81,585	0	325	0	**81,260**	6
P	D	6.000	2,030	1,587	0	0	**3,617**	7
M	D	8.000	45,629	0	0	0	**45,629**	8
P	D	8.000	6,102	6,686	0	0	**12,788**	9
M	D	10.000	20,632	0	0	0	**20,632**	10
P	D	10.000	9	988	0	0	**997**	11
M	D	12.000	40,404	0	0	0	**40,404**	12
P	D	12.000	983	717	0	0	**1,700**	13
M	T	16.000	6,304	0	0	0	**6,304**	14
P	T	16.000	9,798	0	0	0	**9,798**	15
M	T	24.000	5,407	0	0	0	**5,407**	16
Total Within Municipality			**220,767**	**9,978**	**1,500**	**0**	**229,245**	
Total Utility			**220,767**	**9,978**	**1,500**	**0**	**229,245**	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	866	0	0	0	866		1
M	0.750	553	0	0	0	553		2
L	1.000	8	0	0	0	8		3
M	1.000	1,418	47	0	0	1,465		4
M	1.250	3	0	0	0	3		5
M	1.500	28	0	0	0	28		6
M	2.000	18	0	0	0	18		7
M	3.000	2	0	0	0	2		8
M	4.000	3	0	0	0	3		9
M	6.000	6	0	0	0	6		10
M	8.000	2	0	0	0	2		11
M	12.000	1	0	0	0	1		12
Total Utility		**2,908**	**47**	**0**	**0**	**2,955**	**0**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,990	195	178	0	**2,007**	382	**1**
0.750	843	72	1	0	**914**	75	**2**
1.000	51	1	2	0	**50**	2	**3**
1.500	38	1	0	0	**39**	1	**4**
2.000	28	0	0	0	**28**	0	**5**
2.500	1	0	1	0	**0**	0	**6**
3.000	10	2	0	0	**12**	3	**7**
4.000	6	0	0	0	**6**	0	**8**
6.000	2	0	0	0	**2**	0	**9**
Total:	**2,969**	**271**	**182**	**0**	**3,058**	**463**	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,710	80	6	1	2	208	**2,007**	**1**
0.750	785	54	6	1	1	67	**914**	**2**
1.000	8	23	11	3	0	5	**50**	**3**
1.500	0	22	4	5	0	8	**39**	**4**
2.000	1	4	13	4	0	6	**28**	**5**
2.500	0	0	0	0	0	0	**0**	**6**
3.000	0	1	4	2	0	5	**12**	**7**
4.000	0	0	3	1	0	2	**6**	**8**
6.000	0	0	2	0	0	0	**2**	**9**
Total:	**2,504**	**184**	**49**	**17**	**3**	**301**	**3,058**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	**1**
Within Municipality	323	8	3		328	**2**
Total Fire Hydrants	**323**	**8**	**3**	**0**	**328**	
Flushing Hydrants						
	0				0	**3**
Total Flushing Hydrants	**0**	**0**	**0**	**0**	**0**	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	328
Number of distribution system valves end of year:	531
Number of distribution valves operated during year:	519

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Transmission and Distribution Mains (Acct 673) - Expenses are higher for 2000 because of water main breaks and related costs.

Operation Supervisor and Engineering (Acct 660) - In 1999, the water field supervisor retired and we did not replace him.

Water Utility Plant in Service (Page W-08)

Transmission and Distribution Mains (Acct 343) - We replaced mains at the following locations: CTH C, Boland Parkway, Rochester Dr, Bryant Ct, and Highland Ave. We also had new mains added for the Hwy 28 Crossing project. Financing for the projects were $97,590 paid in capital by municipality and the remaining costs were paid for from accumulated surplus.

Water Mains (Page W-17)

All water mains that were replaced were paid for with accumulated surplus funds. The new mains that were added because of the Hwy 28 Crossing project were partially paid for by Capital Paid in by Municipality (Acct 200) in the amount of $97,590 and the remaining project costs were paid for with accumulated surplus funds. Developer added costs totaled $110,152 for the year for River Meadows subdivision and the new elementary school.

Water Services (Page W-18)

Developer added water services totaled $18,706 during the year and the remaining services added were paid for from accumulated surplus.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	9,020,863	**1**
Total Sales of Electricity	**9,020,863**	
Other Operating Revenues		
Forfeited Discounts (450)	11,245	**2**
Miscellaneous Service Revenues (451)	0	**3**
Sales of Water and Water Power (453)	0	**4**
Rent from Electric Property (454)	20,188	**5**
Interdepartmental Rents (455)	0	**6**
Other Electric Revenues (456)	2,301	**7**
Total Other Operating Revenues	**33,734**	
Total Operating Revenues	**9,054,597**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-557)	7,683,746	**8**
Transmission Expenses (560-573)	0	**9**
Distribution Expenses (580-598)	326,677	**10**
Customer Accounts Expenses (901-905)	77,552	**11**
Sales Expenses (911-916)	0	**12**
Administrative and General Expenses (920-932)	120,950	**13**
Total Operation and Maintenenance Expenses	**8,208,925**	
Other Expenses		
Depreciation Expense (403)	342,232	**14**
Amortization Expense (404-407)		**15**
Taxes (408)	178,679	**16**
Total Other Expenses	**520,911**	
Total Operating Expenses	**8,729,836**	
NET OPERATING INCOME	**324,761**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	11,245	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**11,245**	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	**0**	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
POLE CONTRACT RENTAL	20,188	5
Total Rent from Electric Property (454)	**20,188**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS AND MISCELLANEOUS	2,301	7
Total Other Electric Revenues (456)	**2,301**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	**0**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	7,683,746	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	**7,683,746**	
Total Power Production Expenses	**7,683,746**	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	**0**	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	2,509	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		**51**
Station Expenses (582)	8,717	**52**
Overhead Line Expenses (583)	30,888	**53**
Underground Line Expenses (584)	6,783	**54**
Street Lighting and Signal System Expenses (585)	1,140	**55**
Meter Expenses (586)	7,263	**56**
Customer Installations Expenses (587)	200	**57**
Miscellaneous Distribution Expenses (588)	67,908	**58**
Rents (589)		**59**
Maintenance Supervision and Engineering (590)		**60**
Maintenance of Structures (591)		**61**
Maintenance of Station Equipment (592)	33,369	**62**
Maintenance of Overhead Lines (593)	89,143	**63**
Maintenance of Underground Lines (594)	32,919	**64**
Maintenance of Line Transformers (595)	7,770	**65**
Maintenance of Street Lighting and Signal Systems (596)	38,068	**66**
Maintenance of Meters (597)		**67**
Maintenance of Miscellaneous Distribution Plant (598)		**68**
Total Distribution Expenses	**326,677**	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		**69**
Meter Reading Expenses (902)	31,636	**70**
Customer Records and Collection Expenses (903)	43,031	**71**
Uncollectible Accounts (904)	2,885	**72**
Miscellaneous Customer Accounts Expenses (905)		**73**
Total Customer Accounts Expenses	**77,552**	
SALES EXPENSES		
Supervision (911)		**74**
Demonstrating and Selling Expenses (912)		**75**
Advertising Expenses (913)		**76**

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		**77**
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,016	**78**
Office Supplies and Expenses (921)	6,791	**79**
Administrative Expenses Transferred -- Credit (922)		**80**
Outside Services Employed (923)	17,311	**81**
Property Insurance (924)	7,559	**82**
Injuries and Damages (925)	15,964	**83**
Employee Pensions and Benefits (926)	40,583	**84**
Regulatory Commission Expenses (928)		**85**
Duplicate Charges -- Credit (929)	9,110	**86**
Miscellaneous General Expenses (930)	20,328	**87**
Rents (931)		**88**
Maintenance of General Plant (932)	2,508	**89**
Total Administrative and General Expenses	**120,950**	
Total Operation and Maintenance Expenses	**8,208,925**	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		149,581	1
Social Security		20,254	2
Wisconsin Gross Receipts Tax		5,803	3
PSC Remainder Assessment		10,238	4
Other (specify):			
CAPITALIZED FICA TAX		(5,265)	5
CHARGED TO CLEARING		(1,932)	6
Total tax expense		**178,679**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209140				3
County tax rate	mills		6.645177				4
Local tax rate	mills		4.776921				5
School tax rate	mills		9.804823				6
Voc. school tax rate	mills		1.750468				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**23.186529**				10
Less: state credit	mills		1.422879				11
Net tax rate	mills		**21.763650**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**4.776921**				14
Combined School Tax Rate	mills		**11.555291**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**16.332212**				17
Total Tax Rate	mills		**23.186529**				18
Ratio of Local and School Tax to Total	dec.		**0.704384**				19
Total tax net of state credit	mills		**21.763650**				20
Net Local and School Tax Rate	mills		**15.329959**				21
Utility Plant, Jan. 1	$	**10,865,877**	10,865,877				22
Materials & Supplies	$	**268,479**	268,479				23
Subtotal	$	**11,134,356**	**11,134,356**				24
Less: Plant Outside Limits	$	**933,489**	933,489				25
Taxable Assets	$	**10,200,867**	**10,200,867**				26
Assessment Ratio	dec.		0.956530				27
Assessed Value	$	**9,757,435**	**9,757,435**				28
Net Local & School Rate	mills		**15.329959**				29
Tax Equiv. Computed for Current Year	$	**149,581**	**149,581**				30
Tax Equivalent per 1994 PSC Report	$	142,749					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**149,581**					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	**0**	**0**	
TRANSMISSION PLANT			
Land and Land Rights (350)	25,893		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**0**	**18**
Structures and Improvements (341)			**0**	**19**
Fuel Holders, Producers and Accessories (342)			**0**	**20**
Prime Movers (343)			**0**	**21**
Generators (344)			**0**	**22**
Accessory Electric Equipment (345)			**0**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	
TRANSMISSION PLANT				
Land and Land Rights (350)			**25,893**	**25**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	225,352		29
Overhead Conductors and Devices (356)	261,710		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	**512,955**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	27,872		34
Structures and Improvements (361)	75,522		35
Station Equipment (362)	2,373,680		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	818,661	22,906	38
Overhead Conductors and Devices (365)	1,316,632	23,732	39
Underground Conduit (366)	138,227	19,621	40
Underground Conductors and Devices (367)	1,938,878	40,860	41
Line Transformers (368)	1,122,144	89,692	42
Services (369)	624,476	24,068	43
Meters (370)	389,995	3,299	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	628,159	50,206	47
Total Distribution Plant	**9,454,246**	**274,384**	
GENERAL PLANT			
Land and Land Rights (389)	250		48
Structures and Improvements (390)	245,421		49
Office Furniture and Equipment (391)	33,823		50
Computer Equipment (391.1)	36,903	951	51
Transportation Equipment (392)	203,776	896	52
Stores Equipment (393)	1,028		53
Tools, Shop and Garage Equipment (394)	70,931	2,437	54
Laboratory Equipment (395)	10,137		55
Power Operated Equipment (396)	228,425	24,804	56
Communication Equipment (397)	14,521		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**225,352**	**29**
Overhead Conductors and Devices (356)			**261,710**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**512,955**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**27,872**	**34**
Structures and Improvements (361)			**75,522**	**35**
Station Equipment (362)			**2,373,680**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)	1,195		**840,372**	**38**
Overhead Conductors and Devices (365)	104		**1,340,260**	**39**
Underground Conduit (366)			**157,848**	**40**
Underground Conductors and Devices (367)	17,387		**1,962,351**	**41**
Line Transformers (368)	7,512		**1,204,324**	**42**
Services (369)	166		**648,378**	**43**
Meters (370)	3,394		**389,900**	**44**
Installations on Customers' Premises (371)			**0**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)	4,283		**674,082**	**47**
Total Distribution Plant	**34,041**	**0**	**9,694,589**	
GENERAL PLANT				
Land and Land Rights (389)			**250**	**48**
Structures and Improvements (390)			**245,421**	**49**
Office Furniture and Equipment (391)			**33,823**	**50**
Computer Equipment (391.1)			**37,854**	**51**
Transportation Equipment (392)			**204,672**	**52**
Stores Equipment (393)			**1,028**	**53**
Tools, Shop and Garage Equipment (394)			**73,368**	**54**
Laboratory Equipment (395)			**10,137**	**55**
Power Operated Equipment (396)			**253,229**	**56**
Communication Equipment (397)			**14,521**	**57**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	439		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**845,654**	**29,088**	
Total utility plant in service directly assignable	**10,812,855**	**303,472**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**10,812,855**	**303,472**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**439**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**0**	**0**	**874,742**	
Total utility plant in service directly assignable	**34,041**	**0**	**11,082,286**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**34,041**	**0**	**11,082,286**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	**0**		**0**	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	**0**		**0**	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	**0**		**0**	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	131,099	3.33%	7,504	22
Overhead Conductors and Devices (356)	105,038	3.33%	8,715	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					**0**	**1**
312					**0**	**2**
313					**0**	**3**
314					**0**	**4**
315					**0**	**5**
316					**0**	**6**
	0	**0**	**0**	**0**	**0**	
331					**0**	**7**
332					**0**	**8**
333					**0**	**9**
334					**0**	**10**
335					**0**	**11**
336					**0**	**12**
	0	**0**	**0**	**0**	**0**	
341					**0**	**13**
342					**0**	**14**
343					**0**	**15**
344					**0**	**16**
345					**0**	**17**
346					**0**	**18**
	0	**0**	**0**	**0**	**0**	
352					**0**	**19**
353					**0**	**20**
354					**0**	**21**
355					**138,603**	**22**
356					**113,753**	**23**
357					**0**	**24**
358					**0**	**25**

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	**236,137**		**16,219**	
DISTRIBUTION PLANT				
Structures and Improvements (361)	15,054	2.70%	2,039	27
Station Equipment (362)	1,027,934	3.03%	71,922	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	401,130	3.33%	27,623	30
Overhead Conductors and Devices (365)	534,417	3.33%	44,237	31
Underground Conduit (366)	27,943	2.50%	3,701	32
Underground Conductors and Devices (367)	443,874	3.33%	64,955	33
Line Transformers (368)	518,800	3.33%	38,736	34
Services (369)	326,769	3.33%	21,193	35
Meters (370)	209,665	3.33%	12,985	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	473,957	3.33%	21,682	39
Total Distribution Plant	**3,979,543**		**309,073**	
GENERAL PLANT				
Structures and Improvements (390)	40,990	2.70%	6,627	40
Office Furniture and Equipment (391)	32,649	9.09%		41
Computer Equipment (391.1)	25,419	12.50%	4,672	42
Transportation Equipment (392)	115,730	12.50%	16,966	43
Stores Equipment (393)	1,028	6.67%		44
Tools, Shop and Garage Equipment (394)	51,516	6.67%	4,812	45
Laboratory Equipment (395)	8,791	5.00%	507	46
Power Operated Equipment (396)	132,436	10.00%	24,494	47
Communication Equipment (397)	9,365	8.33%	1,210	48
Miscellaneous Equipment (398)	439	10.00%		49
Other Tangible Property (399)	0			50
Total General Plant	**418,363**		**59,288**	
Total accum. prov. directly assignable	**4,634,043**		**384,580**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					**0**	**26**
	0	**0**	**0**	**0**	**252,356**	
361					**17,093**	**27**
362					**1,099,856**	**28**
363					**0**	**29**
364	1,195	3,372			**424,186**	**30**
365	104	951			**577,599**	**31**
366					**31,644**	**32**
367	17,387	1,466	6,014		**495,990**	**33**
368	7,512	2,647			**547,377**	**34**
369	166	118			**347,678**	**35**
370	3,394		94		**219,350**	**36**
371					**0**	**37**
372					**0**	**38**
373	4,283				**491,356**	**39**
	34,041	**8,554**	**6,108**	**0**	**4,252,129**	
390					**47,617**	**40**
391					**32,649**	**41**
391.1					**30,091**	**42**
392					**132,696**	**43**
393					**1,028**	**44**
394					**56,328**	**45**
395					**9,298**	**46**
396					**156,930**	**47**
397					**10,575**	**48**
398					**439**	**49**
399					**0**	**50**
	0	**0**	**0**	**0**	**477,651**	
	34,041	**8,554**	**6,108**	**0**	**4,982,136**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	0			**51**
Total accum. prov. for depreciation	**4,634,043**		**384,580**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
					0	51
	34,041	8,554	6,108	0	4,982,136	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		19.29	1
7.2/12.5 kV (12kV)	0.50	24.85	2
14.4/24.9 kV (25kV)			3
Other:			
240 V		26.11	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
240 V		1.23	8
Transmission System			
34.5 kV			9
69 kV		3.50	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	**1**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	**0**	9
Customers served at other than rural rates:		10
Farm	56	11
Nonfarm	90	12
Total	**146**	13
Total customers on rural lines at end of year	**146**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	33,170	Friday	01/21/2000	09:00	19,099	1
February	02	32,834	Wednesday	02/02/2000	09:00	19,627	2
March	03	32,181	Wednesday	03/01/2000	12:00	20,731	3
April	04	31,980	Thursday	04/13/2000	09:00	19,099	4
May	05	33,422	Friday	05/05/2000	14:00	18,974	5
June	06	34,884	Friday	06/09/2000	14:00	21,460	6
July	07	36,148	Thursday	07/13/2000	14:00	19,142	7
August	08	35,997	Tuesday	08/15/2000	12:00	21,403	8
September	09	35,224	Thursday	08/31/2000	14:00	19,406	9
October	10	31,706	Friday	10/27/2000	11:00	18,691	10
November	11	32,428	Thursday	11/16/2000	12:00	20,558	11
December	12	33,026	Wednesday	12/06/2000	18:00	18,628	12
Total		**403,000**				**236,818**	

System Name SHEBOYGAN FALLS UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	ALLIANT ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		236,818	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**236,818**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		230,244	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**230,244**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		6,574	27
Total Energy Losses		**6,574**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**2.7760%**	29
Total Disposition of Energy		**236,818**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	3,041	23,610	**1**
RURAL	RG-1	146	1,980	**2**
Total Sales for Residential Sales		**3,187**	**25,590**	
Commercial & Industrial				
COMMERCIAL	CG-1	377	8,917	**3**
INTERDEPT - SALES TO WATER DEPT	CG-1	1	579	**4**
LARGE POWER CP-1	CP-1	39	9,714	**5**
LARGE POWER CP-2	CP-2	11	9,889	**6**
LARGE POWER CP-3	CP-3	5	110,947	**7**
LARGE POWER CP-4	CP-4	2	64,076	**8**
Total Sales for Commercial & Industrial		**435**	**204,122**	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	9	426	**9**
SECURITY LIGHTS	MS-3	40	106	**10**
Total Sales for Public Street & Highway Lighting		**49**	**532**	
Sales for Resale				
NONE				**11**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**3,671**	**230,244**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,089,998	(2,326)	**1,087,672**	**1**
		87,301	(223)	**87,078**	**2**
0	**0**	**1,177,299**	**(2,549)**	**1,174,750**	
		424,049	(1,557)	**422,492**	**3**
		26,147	(73)	**26,074**	**4**
36,348		457,287	(2,003)	**455,284**	**5**
34,431		457,755	(881)	**456,874**	**6**
211,372		4,236,879	(21,090)	**4,215,789**	**7**
96,165		2,196,374	(3,105)	**2,193,269**	**8**
378,316	**0**	**7,798,491**	**(28,709)**	**7,769,782**	
		68,838	(107)	**68,731**	**9**
		7,613	(13)	**7,600**	**10**
0	**0**	**76,451**	**(120)**	**76,331**	
				0	**11**
0	**0**	**0**	**0**	**0**	
378,316	**0**	**9,052,241**	**(31,378)**	**9,020,863**	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)		(b)		(c)		
Name of Vendor		ALLIANT ENERGY				1
Point of Delivery		SHEBOYGAN FALLS				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69 KV				4
Point of Metering		SHEBOYGAN FALLS				5
Total of 12 Monthly Maximum Demands -- kW		403,000				6
Average load factor		**80.4959%**				7
Total Cost of Purchased Power		7,683,746				8
Average cost per kWh		**0.0324**				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	9,037	10,061			12
	February	9,032	10,595			13
	March	9,258	11,472			14
	April	9,123	9,975			15
	May	8,906	10,067			16
	June	9,580	11,880			17
	July	8,918	10,224			18
	August	9,859	11,543			19
	September	8,922	10,484			20
	October	8,781	9,909			21
	November	9,187	11,370			22
	December	8,751	9,877			23
	Total kWh (000)	**109,354**	**127,457**			24
						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		0	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)			16
Monthly Net Generation --- kWh (000):	January	0	17
	February	0	18
	March	0	19
	April	0	20
	May	0	21
	June	0	22
	July	0	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		0	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)			31
Fuel Oil Consumed Barrels (42 gal.)		0	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		0	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)			54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Boilers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
					Total	0	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	0	0	0	0	0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	ADAM ST	MONROE NORTH SIDE		WEST SIDE		1
Voltage--High Side	69,000	69,000	69,000	69,000		2
Voltage--Low Side	4,160	4,160	4,160	4,160		3
Num. Main Transformers in Operation	2	2	1	2		4
Capacity of Transformers in kVA	17,500	20,000	10,000	21,900		5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10
						11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25
						26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,042	1,387	25,101	1
Acquired during year	101	59	5,346	2
Total	**4,143**	**1,446**	**30,447**	3
Retired during year	23	5	1,112	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	**4,120**	**1,441**	**29,335**	6
Number end of year accounted for as follows:				7
In customers' use	3,669	1,275	16,432	8
In utility's use	16	10	400	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	435	156	12,503	12
Total end of year	**4,120**	**1,441**	**29,335**	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		0		**1**
Sodium Vapor	100	46	28	**2**
Sodium Vapor	250	141	29	**3**
Sodium Vapor	400	8	2	**4**
Total		**195**	**59**	
Ornamental				
Sodium Vapor	70	305	120	**5**
Sodium Vapor	100	282	197	**6**
Sodium Vapor	150	20	7	**7**
Sodium Vapor	250	60	5	**8**
Total		**667**	**329**	
Other				
NONE				**9**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Miscellaneous Distribtion Expenses (Acct 588) - More supplies purchased and more time charged to the shop by employees.

Maintenance of Overhead Lines (Acct 593) - More time spent on tree trimming by our men.

Miscellaneous General Expenses (Acct 930) - Costs in 1999 were higher because of legal fees related to the Evergreen contract for the purchased power agreement.